

MURAKAMI et al.  
Serial No. 09/482,731

34 40. (Amended) The sound absorbing structure according to claim 41, wherein a ratio of areas of openings of said holes opened in the surface having said coating film formed thereon is in the range of 1% and 70%.

35 43. (Amended) A sound insulation cover comprising a sound absorbing member according to claim 41.

15 49. (Amended) The sound absorbing structure according to claim 34, wherein said holes are holes that penetrate through the porous member, said holes extending through the sound absorbing structure.

16 50. (Amended) The sound absorbing structure according to claim 34, wherein the sound absorbing structure is without a rear air layer.

#### REMARKS

Claims 2-4, 6, 7, 9-15, 17-21, 23-27, 29, 30, 32-34, 36, 38-41, 43, 49 and 50 are present in this application. By this Amendment, claims 2-4, 6, 7, 9-11, 14, 15, 17-19, 25, 32-34, 36, 38-40, 43, 49 and 50 have been amended, and claims 1, 8, 31, 37 and 51 have been canceled. Reconsideration in view of the above amendments and the following remarks is respectfully requested.

Entry of this Amendment is proper under 37 C.F.R. §1.116 because the Amendment: (a) places the application in condition for allowance for the reasons discussed herein; (b) does not raise any new issues requiring further search and/or consideration (since the amendments amplify issues previously discussed throughout prosecution and raised by the Examiner in the previous Office Action; (c) does not present any additional claims without canceling the corresponding number of finally-

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rejected claims; and (d) places the application in better form for appeal, should an appeal be necessary. Entry of the Amendment is thus respectfully requested.

With reference to the Office Action, in paragraph 6, claims 34 and 41 are indicated as being allowable. By this Amendment, without conceding the rejections over prior art in paragraphs 3-5 of the Office Action, allowable claims 34 and 41 remain as the only independent claims, and the dependent claims have been amended herein to depend either directly or indirectly through either claim 34 or claim 41. A number of minor editorial amendments have also been made. Applicants submit that these dependent claims are allowable at least by virtue of their dependency on an allowable independent claim. Entry of the Amendment is thus proper under 37 C.F.R. §1.116.

Applicants thus respectfully submit that the rejections are moot. Withdrawal of the rejections is respectfully requested.

In view of the foregoing amendments and remarks, Applicants respectfully submit that the claims are patentable over the art of record and that the application is in condition for allowance. Should the Examiner believe that anything further is desirable in order to place the application in condition for allowance, the Examiner is invited to contact Applicants' undersigned attorney at the telephone number listed below.

Prompt passage to issuance is earnestly solicited.

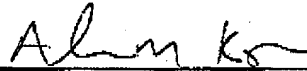
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Attached hereto is a marked-up version of the changes made to the claims by the  
current amendment. The attached pages are captioned "Version With Markings To  
Show Changes Made."

Respectfully submitted,

NIXON & VANDERHYE P.C.

By:



Alan M. Kagen  
Reg. No. 36,178

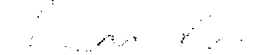
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Attachment: Graph

changes made to the claims by the

"Version With Markings To

Respectfully submitted,

NIXON & VANDERHYE P.C.



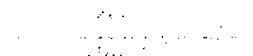
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